FORM 104X INSTRUCTIONS

The 2010 Form 104X, Amended Colorado Income Tax Return, is used to correct your 2010 individual income tax return. For more information or any questions pertaining to income, additions, subtractions, credits, etc., refer to the income tax book for 2010, or call the Department of Revenue at (303) 238-SERV (7378). You can also obtain forms and information from the Web site at www.TaxColorado.com

Complete Form 104X showing the correct amounts for income, additions, subtractions, taxes and credits.

AMOUNT OWED

Lines 30 through 36 compute the amount owed to the state on the amended return. Any decrease in the amount of the overpayment (line 30) or increase in the amount owed (line 31) will indicate that an amount is owed with the amended return.

REFUND AMOUNT

Lines 37 through 41 compute the amount of credit available on the amended return. Any increase in the amount of the overpayment (line 37) or decrease in the amount owed (line 38) will indicate that an overpayment is available with the amended return. The overpayment can be credited to estimated tax (line 40) for the tax year following the period on the amended return, or can be requested as a refund (line 41).

Attachments:

Attach an explanation of the changes to your return and, if applicable, required attachments (e.g. 104CR, DR 0204) and certifications (e.g. DR 0074). All attachments and certifications must be included with the amended return even if there is no change to that credit or tax attribute. Part-year residents and nonresidents attach corrected Form 104PN. If this amended return is the result of an adjustment made by the Internal Revenue Service attach a copy of the federal revenue agent's report with supporting schedules. To expedite your refund, attach a copy of the federal record of account to support any changes to federal taxable income (such as a mutual fund, brokerage firm or credit union) in the United States.

Direct Deposit:

Complete the direct deposit information if you want your refund deposited directly into your account at a United States bank or other financial institution.

Foreign Address:

If you are entering an address for a foreign country, use the "State" field for the foreign country and enter the foreign postal code in the "ZIP Code" field. A Province may be included in the "City" field with the city.

Deceased taxpayer:

If the taxpayer died since the original return was filed and you are requesting a refund, attach a copy of DR 0102 — Claim for Refund Due Deceased Taxpayer and a copy of the death certificate. Check the deceased box after the decedent's name.

A federal net operating loss carried back to a tax year beginning on or after January 1, 1987, or carried forward will be allowed for Colorado income tax purposes. A nonresident or a part-year resident may carry back or forward that portion of his federal net operating loss that is from Colorado sources or which relates to the Colorado portion of the year.

Statute of limitations:

The statute of limitations for filing a Colorado claim for refund is generally four years from the original due date of the return or three years from the date of last payment of tax for the year involved, whichever is later.

The statute of limitations for claiming a refund that is the result of a loss carry-back or an investment tax credit carry-back is four years from the due date of the return for the year in which the loss or credit originated. See FYI General 18.

Protective Claims:

If this amended return is being filed to keep the statute of limitations open pending the outcome of a court case or tax determination in another state that affects your Colorado return, check the protective claim box under reason for filing corrected return.

Change in filing status:

If the amended return is being filed to change the filing status from single or married separate to joint, the taxpayer that filed the single return must be listed first on the amended return. If both taxpayers have filed single, then either taxpayer can be listed first and the explanation must specify that one of the original returns was filed under a different primary Social Security Number (SSN).

If the amended return is being filed to change the filing status from joint to single or married separate, the taxpayer whose SSN was listed first on the joint return should include all applicable tax data in their amended return. The taxpayer whose SSN was listed second on the joint return must have an explanation that specifies the original return was filed under a different primary SSN.

Interest rates on additional amounts due are as follows:

January 1 through December 31, 2011.

Tax due paid without billing, or paid within 30 days of billing 3% Tax due paid after 30 days of billing 6%

Mail and make checks payable to:

Colorado Department of Revenue Denver CO 80261-0005 (0015)

2010 FORM 104X

AMENDED COLORADO INDIVIDUAL INCOME TAX RETURN

	,					
• Reason fo	or amended return (check one):					
□Investme	ent credit carryback from tax year ending					
Federalr	net operating loss carryback from tax year end	ing				
Federal	net capital loss carryback from tax year endin	g				
	e claim, attach explanation \square Other, attach ex		ng status 🔲 C	hanging resider	ncv status	
			SOCIAL SECURITY NUMBER			
Yourself			☐ YES	OCCIAL CLOCKITT NOMBER		
Spouse, if jo	int			☐ YES		
Mailing Addr					Your telephon	a number
Mailing Addr	ess				/ leiephon	e number
City		State	ZIP Code	<u> </u>	[\ <i>)</i> Email	
,						
			I			AS AMENDED
1 ENTER	AMOUNT from federal Form 1040, line 43	3; or from federal Form	1040 A, line 27	; or from fede	al	
Form 10	040 EZ, line 6 (Federal Taxable Income)				• 1	.00
ADDITION	IS TO FEDERAL TAXABLE INCOME					
	e state income tax deduction, if any, from lir	•				.00
3 Other ac	dditions, explain:				• 3	.00
4 Total of I	lines 1 through 3				4	.00
SUBT	TRACTIONS FROM FEDERAL TAXAB	LE INCOME				
	e state income tax refund, if any, you repo					.00
6 United S	States government interest				• 6	.00
7 Pension	-annuity subtraction, taxpayer				• 7	.00
8 Pension	-annuity subtraction, spouse				● 8	.00
9 Colorado source capital gain (5 year assets acquired on or after 5/9/94)					• 9	.00
10 Tuition p	program contribution				• 10	.00
	ng charitable contribution					.00
	ubtractions, see instructions and check ap SRS contributions made in 1986; \Box tier I α				36;	
	Ifire mitigation measures		•		• 12	.00
13 Total of I	lines 5 through 12				13	.00
14 COLOR	ADO TAXABLE INCOME, line 4 minus lir	ne 13			• 14	.00
	TAX TABLE ON PAGES 22 AND 23 OF THE F					
FU	LL-YEAR RESIDENTS ENTER YOUR TAX ON INCOME TAX, PREPAYMENTS AN		ESIDENTS AND	NONRESIDENTS	GO TO FORE	<u>и 104PN.</u>
STAPLE W-2	. 45 001 0D 4 DO TAY from the tay take					
HERE	Part-year residents and nonresidents er				Ī	.00
D	16 Alternative minimum tax from Form					.00
E He E	17 Recapture of prior year credits				• 17	.00
G, A ER.	18 Total of lines 15 through 17					.00
S H tax the	19 Total non-refundable credits from line 4	7, form 104CR (may not o	exceed total tax o	n lines 15 and 10	6) • 19	.00
EW-2, W2-G, AN FORMS HERE Plorado tax with rted on the form	20 Net Tax, line 18 minus line 19				20	.00
50 Slore	21 COLORADO INCOME TAX WITHHI	LD from wages and winnings			• 21	.00
STAPLE W-2, W2-G, AND 1099 FORMS HERE (only if Colorado tax withheld is reported on the form)	22 ESTIMATED TAX payments and components and components are sales and components are sales and components.				22	.00
ATS 1 Vlin S r sis	23 Total refundable credits from line 9, F		•			.00
0	24 Total of lines 21 through 23					.00
					1	1.00

25 Enter the line 21; of	.00						
If you want the Department of Revenue to compute and mail your refund, or compute your balance due and mail a bill, stop here and leave lines 26 through 41 blank. If you want to compute the refund or balance due yourself, continue with line 26.							
26 If line 24	.00						
27 Enter the	.00						
28 If line 20 i	.00						
29 Enter the	.00						
COMPUTE THE AMOUNT I OWE							
30 Line 27 m	.00						
31 Line 28 m	.00						
	I tax due, total of lines 30 and 31	.00					
33 Interest d	.00						
34 Penalty d	.00						
35 Estimated	.00						
36 Payment	.00						
The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not							
be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically. COMPUTE YOUR REFUND							
37 Line 26 m	.00						
38 Line 29 m	.00						
39 Overpayn	.00						
40 Amount y	.00						
41 Refund cl	.00						
	Prect Routing number Type: Checking S Seposit Account number S	avings					
	Under penalties of perjury, I declare that to the best of my knowledge and belief, this return is true, or	earrest and semplete					
~		Spouse's Signature. If joint return, BOTH must sign.					
N N		(5: "					
× ∩ × ii	Date Year of Birth Date Year of	of Birth					
SIGN YOUR RETURN	MAIL YOUR RETURN TO: COLORADO DEPARTMENT OF REVENUE DENVER, CO 80261-0005 Paid Preparer's Name, Address and Tele	Paid Preparer's Name, Address and Telephone Number					